

**Amendments to the Specification:**

Please amend the specification as follows:

Please replace the paragraph starting at page 8, line 3, with the following rewritten paragraph:

The upper bracket 7 is formed integral with the lower housing 3b and includes first and second support pieces 7a, 7a which are located opposite to each other relative to a vertical plane (not shown) containing the axis A of the steering shaft 4 and of the steering column 1. The first and second support pieces 7a, 7a are formed respectively with support cutouts (not shown) each of which leaves a U-shaped cutout edge in each of the first and second support pieces ~~7a, 7b~~ 7a, 7a. Each support cutout extends along the axis A of the steering column 1 and opens toward the steering wheel 2. Each support plate 11 is supported onto the support piece 7a through three pins 12 which are formed of plastic or synthetic resin and located around each support cutout. Each support plate 11 is formed with a bolt insertion hole 11a in which a bolt fixed to the vehicle body is to be disposed. The bolt insertion hole 11a is formed extending along the axis A of steering column 1 or in the fore- and -aft direction of the vehicle body.

Please replace the paragraph starting at page 8, line 27, with the following rewritten paragraph:

As shown in Figs. 1 and 2, the lower bracket 8 is formed generally L-shaped in reverse and includes a generally horizontal upper plate section 13 which is formed with two bolt insertion holes 13a, 13a located opposite to each other relative to the vertical plane containing the axis A of the steering column 1. Bolts (not shown) fixed to the vehicle body are to be disposed respectively in the bolt insertion holes 13a, 13a. A support plate section 14 is integral with the upper plate section 13 and formed by bending a sheet material of the lower bracket 8 along a generally central linear line, leaving ~~[[he]]~~ the upper plate section 13. Specifically, the upper end of the support plate section 14 is integrally connected to the tip end of the upper plate section 13 in such a manner that the support plate section 14 is generally perpendicular to the upper plate section 13.

Please replace the paragraph starting at page 9, line 22, with the following rewritten paragraph:

As best shown in Fig. 5, the support plate section 13 is formed with a through-hole 16 which is located at a generally central portion of the support ~~[[plat]]~~ plate section 13 and contiguous with the support opening 15 of the upper plate section 13. The through-hole 16 is generally rectangular in cross-section and formed generally symmetrical relative to the vertical plane containing the axis A of the steering column 1. The support plate section 14 has a support portion 17 of the tongue-like shape, integral with the main body of the support plate section 14. The support portion 17 is formed at the generally central portion at an inner lower peripheral edge defining the lower part of the through-hole 16 and formed by bending a part of the support plate section 13 forward or perpendicularly relative to the main body of the support plate section 14. As shown in Fig. 5, the opposite side parts of the through-hole 16 are defined by opposite inner side edges 16c, 16c of the support plate section 14. The opposite inner side edges 16c, 16c are formed respectively with first depressions 16a, 16a which are located at the upper parts of opposite inner side edges 16c, 16c. The lower part of the through-hole 16 is defined by an inner bottom edge (no numeral) of the support plate section 14. The inner bottom edge is formed with two depressions 16d, 16d which are located on the opposite sides of the support section 17 and contiguous with the support section 17. Each of the second depressions 16d, 16d is generally arcuate. The inner bottom edge is contiguous with the opposite inner side edges 16c, 16c.

Please replace the paragraph starting at page 10, line 14, with the following rewritten paragraph:

As shown in Figs 1, 2 and 5, the tip end section of the lower housing 3b is integrally formed with the engaging section 18 which incorporates with the opposite inner side edges 15a, 15a of the upper plate section 13 so as to constitute an engaging and releasing means or device. This engaging section 18 is formed generally block-shaped and has an upper section 18a which is rectangular in plan and formed at its side portions with opposite engaging grooves (first and second straight extending engaging portions) 18b, 18c. The opposite engaging grooves ~~18b, 18b~~ 18b, 18c are parallel and extend along the axis A of the steering

column 1. The opposite engaging grooves 18b, 18c are respectively brought into sliding engagement with the opposite inner side edges (third and fourth straight extending engaging portions) 15a, 15b of the upper plate section 13 by sliding the opposite engaging grooves 18b, 18c along the opposite inner side edges 15a, 15b upon engagement of them. As shown, the lower shaft 4b of the steering shaft 4 pierces the engaging section 18 and projects forward of the engaging section 18. The engaging section 18 has a generally semicylindrical bottom surface 18d. A projection 18e is integrally formed at the bottom surface 18d. The upper section 18a is formed at its upper surface with four pin holes 18f, in which a pair of pin holes 18f and another pair of pin holes 18f are respectively located at the opposite side portions of the upper surface. Small diameter pins 20 are respectively fixedly disposed in the pin holes 18f. The pin holes 18f correspond respectively to the four pin holes 15c, in which a pair of the pin holes 15c and another pair of the pin holes 15c are formed respectively at the opposite sides of the support opening 15. The small diameter pins 20 are respectively fixedly disposed in the pin holes 18f. Each pin 20 extends into each pin hole ~~[[15a]]~~ 15c of the upper plate section 13 of the lower bracket 8, so that the engaging section 18 is fixed to the lower bracket 8 with the four pins 20. Each pin 20 is formed of plastic or synthetic resin.

Please replace the paragraph starting at page 13, line 6, with the following rewritten paragraph:

In order to assemble the lower housing 3b, the lower bracket 8 and the guide member 19 into one unit from their separated condition of Figs. 1 and 2, it will be understood that it is impossible to insert or fit the engaging section 18 of the lower housing 3b into the through-hole 16 of the lower bracket 8 in a state where the lower housing 3b, the lower bracket 8 and the guide member 19 are in regular postures as shown in Figs. 1 and 2. Therefore, the engaging section 18 is passed through the through-hole 16 upon being inclined 90 degrees in angle, or upon being rotated in a direction of an arrow as shown in Fig. 5 in which ~~[[an]]~~ one side edge of the upper end section 18a of the engaging section 18 is inserted into the support opening 15, and the other side edge of the upper end section 18a is passed forward through or by using the first depression 16a while the projection 18e is passed forward through or by using the second depression 16d. By this, the whole engaging section 18 can be fitted into the

through-hole 16, and then the engaging section 18 is rotated to be returned to its regular posture as shown in Figs. 6 and 7.